

## Cambridge District Scout Council

### Report and accounts for the year ending 31 March 2022

#### Trustees' Annual Report

The Trustees are pleased to present their report for the period 1 April 2021 to 31 March 2022.

#### Reference and administration details

Charity name: Cambridge District Scout Council

Registered Charity Number: 1046049

Scout District Number: 10001386

Principal address: Cambridge Scout Centre, Green End Road, Cambridge. CB4 1RW

#### Trustees

The names of the Trustees who managed the activities of the charity during the year and up to the date of this report, and who served for the whole period unless otherwise stated, are as follows:

Trustee	Role(s)
<b>Ex-officio members</b>	
Tom Hartley	District Chair
Joanne McGowan	District Secretary
Christine Mackey	District Treasurer (Appointed 7 <sup>th</sup> May 2021)
William Holliday	District Commissioner
Lee Mason	District Explorer Scout Commissioner
<b>Nominated and Elected Members</b>	
Robin Farrington	Scouter (Resigned September 2021)
Robert Pain	Scouter
Asa French	Scouter
Deborah Mullinger	Scouter (resigned November 2021)
Philip Garrett	Scouter
Colin Sills	Scouter
Jeremy Racher	Scouter
Peter Bullen	Scouter
Geoff Oliver	Scouter
Susan Fanning	Scouter

The role of District Secretary has been provided by Joanne McGowan, Secretary of the Cambridgeshire County Scout Council. The District pays the Cambridgeshire County Scout Council for this service.

#### Advisers

The principle bankers of the District are:

Barclays plc, Bene't Street Cambridge

Lloyds Bank plc, Chesterton Road and Sidney Street, Cambridge

The Scout Association Short Term Investment Service, Gilwell Park, Chingford

## **Cambridge District Scout Council**

### **Report and accounts for the year ending 31 March 2022**

#### **Structure, governance and management**

##### **Governing document**

The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

##### **How the charity is constituted**

The District is a trust established under its rules which are common to all Scouts. The Scout Association and District are Public Benefit Entities.

##### **Appointment of Trustees**

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. All trustees are subject to annual appointment at the District AGM and, once appointed, serve until the following AGM.

##### **Management of the District**

The District is managed by the Executive Committee, the members of which are the 'Charity Trustees' of the District, an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. Members of the Executive Committee complete 'Essential Information for Executive Committee' training within five months of joining the committee.

The Executive Committee exists to support the District activities which are intended to support the development of Scouting within Cambridge District and to support individual Scout groups. This includes a number of activities mandated by the Scout association, for example leader appointments, as well as provision of support to Squirrels, Beavers, Cubs and Scouts. Explorers, are designated a District section and as such the District has broader responsibility for those sections including in respect of funding. In undertaking activities and their management of the District, the Trustees has regard to the Charity Commissions guidance on public benefit.

The Executive meets approximately every three months and receives reports from the District Commissioner, Treasurer and from representatives of each section. The Trustees, including officers, receive no remuneration and they and others who support the Scouting activities of the District do so as volunteers, with there being no cost to the District for the time committed.

##### **Risks and internal control**

The major risks to which the charity are exposed have been reviewed and where appropriate actions taken to mitigate those risks. The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, which include requiring two signatories for all payments and maintenance of comprehensive insurance policies believed sufficient to ensure the insurable risks in relation to premises and significant items of equipment are covered.

##### **Objectives and activities**

The objectives of the District are as a unit of the Scout Association. Scouts is a national movement, open to young people aged 4-25 and adults whose appointments are confirmed by the appointment process applicable to their role.

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### **Report and accounts for the year ending 31 March 2022**

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. As Scouts, members are guided by the values of:

- Integrity – We act with integrity, we are honest, trustworthy and loyal.
- Respect – We have self-respect and respect for others.
- Care – We support others and take care of the world in which we live.
- Belief – We explore our faiths, beliefs and attitudes.
- Co-operation – We make a positive difference, we cooperate with other and make friends.

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- Enjoy what they are doing and have fun
- Take part in activities indoors and outdoors
- Learn by doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their Promise

The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community charity headings.

#### **Achievements and performance**

During the year the District has organised and supported a range of activities for all of the various sections within Cambridge, as well as providing financial and leadership support for specific activities such as the roll out of the new Squirrels sections. On behalf of the District the Executive would like to thank all those who gave up their time to help organise and run these events. Following a troublesome time during Covid, the appointments committee has returned to their previous high levels of valuable work in welcoming new leaders to the District.

The District is doing well with high numbers compared to others in the county which is down to the huge levels of support that our leaders across our Groups put in during those unusual and trying times. With the more serious effects of Covid largely behind us, young people and leaders are returning to Scouting in greater numbers which bodes well for District growth over the coming year.

#### **Financial Review**

##### **Reserves policy**

The trustees have reviewed the level of general reserves necessary to fund the ongoing activities of the Executive Committee. This has been assessed as being the amount to approximately cover the general expenditure of the District, excluding expenditure for sections activities which are self-funding, for the period of one year, plus a further amount as contingency for possible unforeseen costs in relation to District premise and to enable continued support for the development of Scouting in the district. This equates to approximately £25,000. For this purpose, general reserves exclude amounts held by Sections which are designated for forthcoming activities and amounts set aside for specific future events such as jamborees. These reserves held as 31 March 2022 comprised £43,275 in the general fund net of section balances plus amounts held separately received on the closure of former groups and which are available to be used for the further development of Scouting in the District at the Executive's discretion, which total a further £41,800. The Executive is continuing to review the deployment of funds in supporting of Scouting whilst being mindful of the need to retain sufficient funds to help mitigate risks.

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The Executive will continue to be pro-active in finding additional funds should be the level of the general fund fall below the level commensurate with maintaining the financial stability of the District. While Covid-19 has had a significant impact on the finances of Scouting, the Executive considers that the District has sufficient reserves to meet its expected obligations, and to allow it to continue to support the development of Scouting in Cambridge.

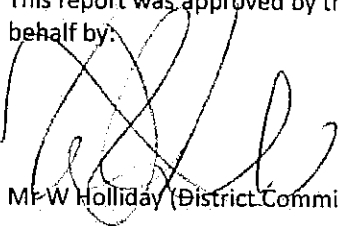
#### **Investment policy**

The District does not have sufficient funds to invest in longer term investments. The District has therefore adopted a risk adverse strategy to the investment of its funds. All funds are held in-cash using only mainstream banks or building societies, with larger amounts invested via the Scout Association Short-term investment Service.

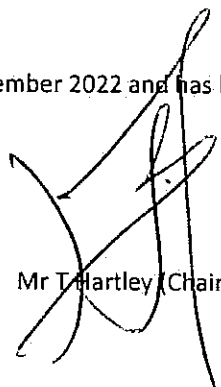
The District HQ is let when not required for Scouting and income is also received from rental of a residential flat held as an investment property, both to provide income to support the District's activities.

#### **Approval of the Trustee's Report**

This report was approved by the Trustees on 21<sup>st</sup> September 2022 and has been signed on their behalf by:



Mr W Holliday (District Commissioner)



Mr T Hartley (Chair)

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2022**

**Financial Statements for the year ending 31 March 2022**

**Statement of Financial Activities for the year ending 31 March 2021**

		31 March 2022		31 March 2021	
	Note	Unrestricted Funds	Restricted income Funds	Total	Total
		£	£	£	£
<b>Incoming Resources</b>					
Voluntary income	3	8,000	-	8,000	20,782
Investment income	3	7,854	233	8,087	6,963
Incoming resources from charitable activities	3	26,973		26,973	3,886
<b>Total incoming resources</b>		<u>42,827</u>	<u>233</u>	<u>43,060</u>	<u>31,631</u>
<b>Resources expended</b>					
Charitable activities	4	(24,646)	-	(24,646)	(10,370)
Investment costs		(750)	-	(750)	(1,218)
Governance costs	4,5	(6,002)	-	(6,002)	(5,914)
<b>Total resources expended</b>		<u>(31,398)</u>	<u>0</u>	<u>(31,398)</u>	<u>(17,500)</u>
<b>Net movement in funds</b>		<u>11,429</u>	<u>233</u>	<u>11,662</u>	<u>14,131</u>
Funds brought forward		<u>70,844</u>	<u>41,567</u>	<u>112,411</u>	<u>98,280</u>
<b>Funds carried forward</b>		<u>82,274</u>	<u>41,800</u>	<u>124,074</u>	<u>112,411</u>

**Cambridge District Scout Council**  
**Report and accounts for the year ending 31 March 2022**


**Balance sheet for the year ending 31 March 2022**

		31 March 2022		31 March 2021	
	Note	Unrestricted Funds	Restricted income	Total	Total
		Funds	income		
		£	£	£	£
<b>Current assets</b>					
<b>Debtors</b>	7	6,377		6,377	13,974
<b>Cash at bank and in hand</b>					
Current accounts	9	129,890	5,814	135,704	111,281
Deposit account		-	-	-	34
National Savings account		353	-	353	353
Scout Association Short Term Investments		-	35,986	35,986	35,753
<b>Total cash at bank and in hand</b>		<b>130,243</b>	<b>41,800</b>	<b>172,043</b>	<b>147,422</b>
<b>Total current assets</b>		<b>136,620</b>	<b>41,800</b>	<b>178,420</b>	<b>161,395</b>
<b>Creditors - amount falling due</b>	8 -	54,346	-	54,346	48,984
 Unrestricted funds	12	82,274		82,274	70,844
Restricted funds	11		41,800	41,800	41,567
<b>Total funds</b>		<b>82,274</b>	<b>41,800</b>	<b>124,074</b>	<b>112,411</b>

The financial statements were approved by the Trustees on 21<sup>st</sup> September 2022 and has been signed on their behalf by:

  
 Mr W Holliday (District Commissioner)

  
 Mr T Hartley (Chair)

  
 Ms C Mackey (Treasurer)

# Cambridge District Scout Council

## Report and accounts for the year ending 31 March 2022

### Notes to the accounts for the year ending 31 March 2022

#### 1. Basis of presentation

The accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP (FRS 102))
- Accounting Standards, and
- Charities Act 2011

#### 2. Accounting policies

##### 2.1 Recognition of incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources, and
- The monetary value can be measured with sufficient reliability

##### 2.2 Incoming resources with related expenditure

When incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.

##### 2.3 Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources

##### 2.4 Donated services or facilities

Donated services or facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefits to the charity is reasonably quantifiable, measureable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### 2.5 Gifts in kind

Gifts in kind are accounted for as reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

##### 2.6 Volunteer Help

The value of any voluntary help received is not included in the financial statements.

##### 2.7 Investment Income

Investment income is included in the SoFA when receivable.

##### 2.8 Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### 2.9 Governance costs

Governance costs include any costs such as preparing and examining the statutory accounts, the cost of Trustee meetings, general administration and the costs of any legal advice to trustees on governance and constitutional matters.

##### 2.10 Grants payable without performance conditions

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These are only recognised in the financial statements when a commitment has been made and there are no conditions to be met relating to the grants which remain in the control of the charity.

**2.11 Property assets**

Tangible fixed assets comprising freehold and leasehold property is recognised as historic cost. The District does not revalue such assets for accounting purposes.

**2.12 Amounts held on behalf of groups that have closed**

The accounts include amounts held on behalf of groups that have closed. When a group closes, funds are transferred to the District in accordance with the Policy, Organisation and Rules of the Association. Such funds are then held by District, either for use by a re-formed group where this is considered likely or for the development of Scouting within the District generally, at the discretion of the District Executive.



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**3. Analysis of Incoming Resources**

	31 March 2022	31 March 2021
	£	£
<b>Voluntary Income</b>		
Membership fees receivable	53,064	47,660
Less memberships fees element available to Cambridge Scout Council	(53,064)	(47,586)
Membership fee due to the District	-	74
Covid related closure grants	8,000	20,708
<b>Total voluntary income</b>	<b>8,000</b>	<b>20,782</b>
<b>Investment Income</b>		
Interest received	233	-
Investment property income	7,854	6,963
<b>Total investment income</b>	<b>8,087</b>	<b>6,963</b>
<b>Incoming resources from charitable activities</b>		
Hire of HQ	2,490	-
Fees for training	-	-
District activities	-	-
Explorer activities	18,024	3,764
Scout section activities	246	-
Cub section activities	100	-
Beaver section activities	-	-
Squirrel section activities	-	-
Sale of Badges	1,404	-
Other income	4,708.99	122
<b>Total income from charitable activities</b>	<b>26,973</b>	<b>3,642</b>
<b>Total incoming resources</b>	<b>43,060</b>	<b>31,387</b>

The District received a £8,000 Covid grant, which went some way towards compensating for our normal income from hiring out HQ. HQ rentals restarted in September, but Covid is still impacting our income from users.

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**4. Analysis of resources expended**

	31 March 2022 £	31 March 2021 £
<b>Charitable activities</b>		
Whole District camps	-	-
Other District events and activities	173	-
Hardship funds and support to new groups	553	972
Equipment and clothing	775	-
Badges and awards	737	550
Electricity and gas	949	1,236
HQ Fire and Security	647	612
HQ Cleaning and caretaking	1,944	1,194
Communications	308	360
Business rates HQ	141	-
Building works HQ	930	1,464
Other	108	80
Explorer activities	13,228	3,902
Scout section activities	153	-
Cub section activities	4,000	-
Squirrel section activities	-	-
	<u>24,646</u>	<u>10,370</u>
<b>Investment Costs</b>		
Investment property resident's association	750	750
		<u>466</u>
	<u>750</u>	<u>1,216</u>
<b>Governance costs</b>		
Insurance	1,345	1,649
District Secretary service	4,262	4,165
Appointment Committee	-	-
District Team Expenses	395	100
<b>Total Governance costs</b>	<u>6,002</u>	<u>5,914</u>
<b>Total resources expended</b>	<u>31,388</u>	<u>17,500</u>

**5. Expenses and fees**

The trustees do not receive any payment for acting as trustees of the charity.

The examiner received no remuneration for the independent examination of the accounts.

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**6. Property Assets**

On closure of 54<sup>th</sup> Cambridge Scout Group, the Group's form HQ at Green Road, Cambridge and a leasehold flat at Regatta Court, Cambridge were transferred to the District at nil cost. The building at Green End Road is now used as District HQ, and the flat continues to be let on a short-term tenancy to generate income to support the activities of the District. No valuation of the premises have been obtained.

**7. Debtors**

	31 March 2022	31 March 2021
	£	£
Debts due from Groups	4,832	13,974
Prepayments and other debts	1,545	
<b>Total</b>	<b>6,377</b>	<b>13,974</b>

**8. Creditors: amounts falling due within one year**

	31 March 2022	31 March 2021
	£	£
Membership payable to Cambridge County Scout Council	53,064	47,586
Other creditors and deferred income	1,282	1,398
<b>Total</b>	<b>54,346</b>	<b>48,984</b>

**9. Section balances**

	31 March 2022	31 March 2021
	£	£
District Explorer Units not attached to Groups **	9,314	5,356
Scouts	1,859	1,859
Cubs *	12,968	16,913
Beavers	4,470	4,470
Squirrels	-	-
<b>Total</b>	<b>28,611</b>	<b>28,599</b>

\* Opening Cub balance for March 2021 does not match that given in last year's accounts. A cheque for transfer £3,945 from the cub account to another district account was written during 20-21 accounting year but not banked until the 21-22 banking year.

\*\* The Explorer balance for March 2021 does not match that given in last year's accounts. Not all the units submitted accounts that year, the updated figure reflects the balance on the 31<sup>st</sup> March 2021 for all units.

**10. Commitments to expenditure at year-end**

There are no commitments to expenditure at 31<sup>st</sup> March 2022

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**11. Restricted income funds**

Fund name	Fund balance Brought forward	Incoming resources	Outgoing resources	Fund balances carried forward
	£	£	£	£
Received on closure of 10th Gilton Scout Group	22,936	128		23,064
Received on closure of 54th Cambridge Scout Group	18,631	104	-	18,735
<b>Total restricted funds</b>	<b>41,567</b>	<b>233</b>	<b>-</b>	<b>41,800</b>

The District holds not restricted endowment funds

**12. Unrestricted funds**

Fund name	Fund balance Brought forward	Incoming resources	Outgoing resources	Fund balances carried forward
	£	£	£	£
Harry Thomson and Claude Walker Funds	1,163	-	-	1,163
Jamboree Fund	7,621	-	-	7,621
General Fund	62,060	41,224	(31,398)	71,886
<b>Total unrestricted funds</b>	<b>70,844</b>	<b>41,224</b>	<b>(31,398)</b>	<b>80,670</b>

**13. Funds of joint arrangements not included in the accounts**

	31 March 2022	31 March 2021
	£	£
Joint liaison Committee	24,091	26,483

The District has a pro-rata interest in the freehold of the former Scout Shop premises at Perne Road, Cambridge, based on the declared census numbers in the preceding year. The Cambridge District participates in the Joint Liaison alongside Craft Hill District which manages the site. The amounts above do not include a valuation of the Headquarters, and are the total assets and not the share that might be attributable to the District.

## **Cambridge District Scout Council**

### **Report and accounts for the year ending 31 March 2022**

#### **Independent Examiner's Report to the Trustees of Cambridge District Scout Council**

I report on the accounts of the District for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 5 to 12.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity trustees for my examination work.

#### **Respective responsibilities of Trustees and Examiner**

The District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for the year (under Section 144 of the Charities Act 2011 (the Charity Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act).
- To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145)(h) of the Charity Act) and
- To state whether matters have come to my attention.

#### **Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

#### **Independent Examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - To keep accounting records in accordance the Section 130 of the Charities Act and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirement of the Charities Act have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*N. M. Poulter*

N M Poulter

Date *14th September 2022*